(f) (2) A person convicted of theft where the property or services that was the subject of the theft has a value of less than \$300 is quilty of a misdemeanor and shall restore the property taken to the owner or pay him the value of the property or services, and be fined not more than \$100, or be imprisoned for not more than 18 months, or be both fined and imprisoned in the discretion of the court[.]; HOWEVER, ALL ACTIONS OR PROSECUTIONS FOR THEFT WHERE THE PROPERTY OR SERVICES THAT WAS THE SUBJECT OF THE THEFT HAS A VALUE OF LESS THAN \$300 SHALL BE COMMENCED WITHIN 2 YEARS AFTER THE COMMISSION OF THE OFFENSE.

343.

(b) It is not a defense to theft that the property was taken, obtained, or withheld from a person who had obtained possession of the property, by [other] illegal means.

SECTION 2. AND BE IT FURTHER ENACTED, That Sections and 206 of Article 27 - Crimes and Punishments (as repealed by provisions of Chapter 849 of the Acts of the General Assembly of 1978) be and they are hereby repealed and reenacted, without amendments, to read as follows:

## Article 27 - Crimes and Punishments

132.

If any executor, administrator, quardian, committee, trustee, receiver or any fiduciary shall fraudulently and wilfully appropriate to any use and purpose not in the due and lawful execution of his trust, any money or any other thing of value which may come into his hands as such executor, administrator, quardian, committee, trustee, receiver, or in any other fiduciary capacity, or secrete it with a fraudulent intent to appropriate it to such use or purpose, he shall be deemed quilty of embezzlement, and shall be punished upon conviction by imprisonment in the penitentiary for not less than one year nor more than five years.

206.

Any person who, after hiring, leasing or renting a motor vehicle under agreement to return such motor vehicle at the termination of the period for which such motor vehicle is hired, leased or rented, shall abandon such motor vehicle, or refuse or wilfully neglect to return the same, shall be deemed quilty of a misdemeanor and, upon conviction, shall be subject to a fine of not more than five hundred (\$500) dollars, or imprisonment for not more than one year, or to both fine and imprisonment.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 353A of Article 27 - Crimes and Punishments (as repealed by